

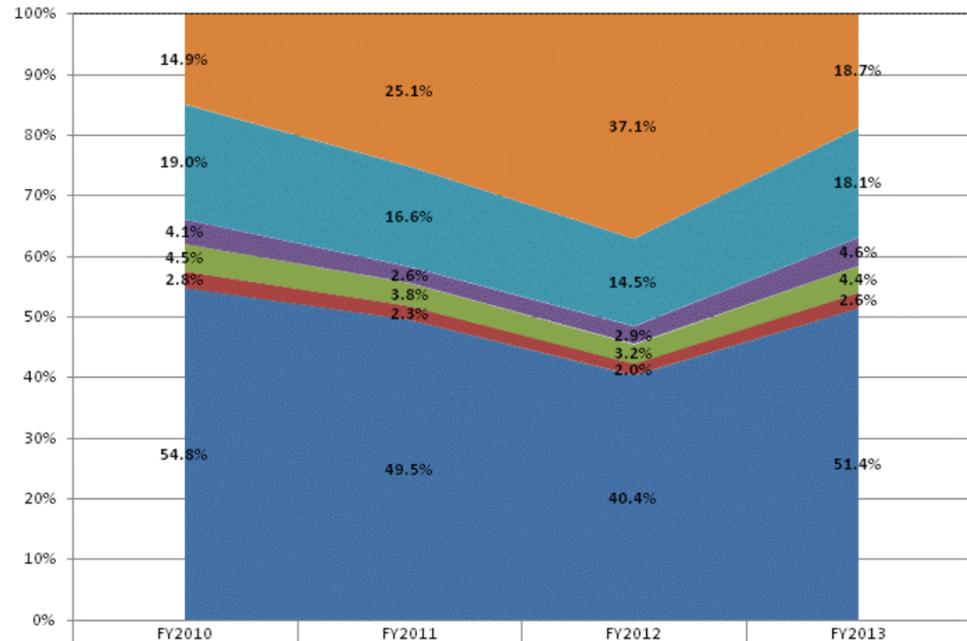
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Adams Central Community Schools (15)**

Adams Central Community Schools (15)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$5,233,400	54.3%	\$6,193,828	55.1%	\$6,491,635	40.4%	\$6,494,212	51.4%
Student Instructional Support	\$692,047	7.2%	\$821,012	7.3%	\$836,447	5.2%	\$891,399	7.1%
Overhead and Operational	\$2,394,265	24.9%	\$2,496,531	22.2%	\$2,790,066	17.3%	\$2,875,509	22.8%
Nonoperational	\$1,312,887	13.6%	\$1,721,798	15.3%	\$5,966,139	37.1%	\$2,362,799	18.7%
Grand Total	\$9,632,598		\$11,233,169		\$16,084,288		\$12,623,919	

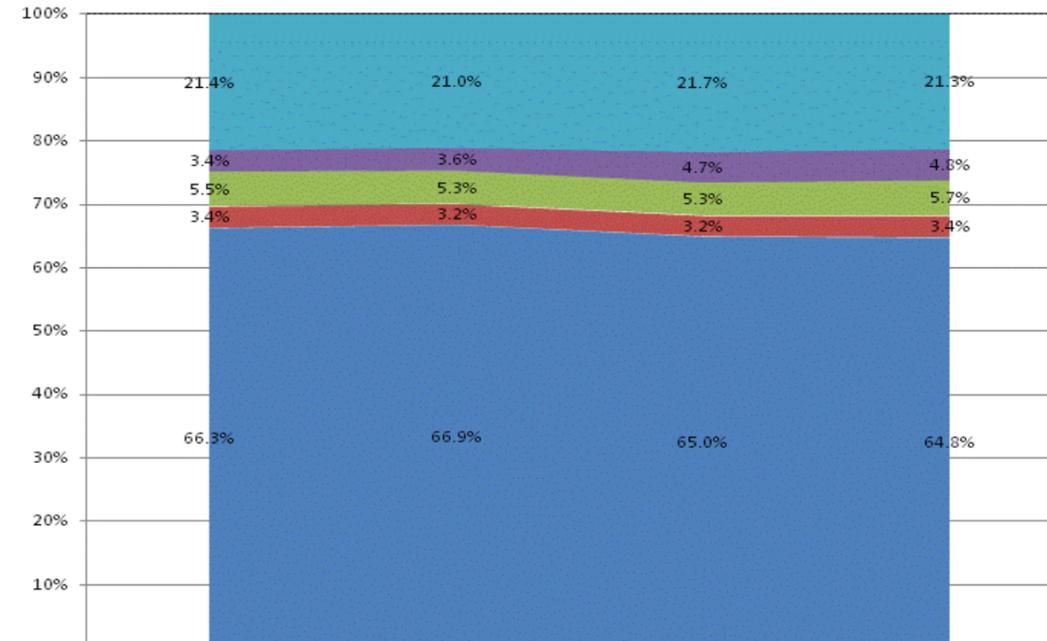
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	61.5%	62.4%	45.6%	58.5%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	14.9%	25.1%	37.1%	18.7%
Other Overhead and Operational	19.0%	16.6%	14.5%	18.1%
Corporation Administration	4.1%	2.6%	2.9%	4.6%
School Administration	4.5%	3.8%	3.2%	4.4%
Other Student Instructional Support	2.8%	2.3%	2.0%	2.6%
Student Academic Achievement	54.8%	49.5%	40.4%	51.4%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	21.4%	21.0%	21.7%	21.3%
Corporation Administration	3.4%	3.6%	4.7%	4.8%
School Administration	5.5%	5.3%	5.3%	5.7%
Other Student Instructional Support	3.4%	3.2%	3.2%	3.4%
Student Academic Achievement	66.3%	66.9%	65.0%	64.8%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$12,443	\$75,149	\$147,899	\$208,178	> 500%	177%	41%
11100 Regular Programs; Elementary	\$1,673,053	\$2,218,601	\$2,430,051	\$2,641,571	58%	19%	9%
11200 Regular Programs; Middle/Junior High	\$794,741	\$925,733	\$980,179	\$876,296	10%	-5%	-11%
11300 Regular Programs; High School	\$735,375	\$1,285,899	\$955,625	\$959,378	30%	-25%	0%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$28,162	\$231,181	\$233,962	N/A	> 500%	1%
11410 Vocational Education; Agriculture A	\$44,629	\$70,918	\$76,862	\$79,092	77%	12%	3%
11450 Vocational Education; Consumer and Homemaking	\$55,952	\$79,272	\$57,924	\$57,723	3%	-27%	0%
11470 Vocational Education; Business Education	\$37,962	\$62,952	\$135,828	\$141,785	273%	125%	4%
11480 Vocational Education; Industrial Education A	\$189,478	\$64,945	\$185,804	\$190,180	0%	193%	2%
11590 Other Vocational Education Programs	\$15,188	\$43,979	\$26,324	\$17,490	15%	-60%	-34%
12110 Gifted And Talented; Gifted and Talented	\$10,602	\$43,517	\$25,260	\$32,860	210%	-24%	30%
12350 Physical Impairment; Homebound	\$3,869	\$395	\$884	\$0	-100%	-100%	-100%
12520 Culturally Different; Compensatory	\$1,269	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$0	\$0	\$0	\$481,098	N/A	N/A	N/A
12810 Special Education Preschool	\$21,479	\$16,500	\$52,250	\$38,097	77%	131%	-27%
12900 Other Special Programs	\$300	\$0	\$93	\$0	-100%	N/A	-100%
14100 Summer School Programs; Elementary	\$4,041	\$6,863	\$282	\$0	-100%	-100%	-100%
14200 Summer School Programs; Middle/Junior High School	\$1,546	\$3,177	\$153	\$0	-100%	-100%	-100%
14300 Summer School Programs; High School	\$26,205	\$42,491	\$15,727	\$21,601	-18%	-49%	37%
16100 Remediation Testing	\$2,470	\$24,149	\$2,533	\$2,155	-13%	-91%	-15%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$40,099	\$61,015	\$10,434	\$5,873	-85%	-90%	-44%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$400,134	\$573,896	\$605,012	\$81,626	-80%	-86%	-87%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$20,949	\$13,857	\$0	N/A	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$6,795	\$27,632	\$64,552	\$79,711	> 500%	188%	23%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$49,327	\$63,359	N/A	N/A	28%
22130 Improvement of Instruction; Instructional Staff Training	\$30,484	\$16,694	\$4,208	\$10,525	-65%	-37%	150%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$82,211	\$0	N/A	N/A	-100%
22220 Library/Media Services; School Library	\$151,005	\$205,896	\$102,777	\$117,105	-22%	-43%	14%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$68,035	\$89,257	\$23,436	\$960	-99%	-99%	-96%
22900 Other Support Service, Instructional Staff	\$0	\$36,455	\$68,173	\$65,154	N/A	79%	-4%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$8,262	\$2,145	N/A	N/A	-74%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$117,033	\$169,330	\$134,525	\$86,287	-26%	-49%	-36%
26497 2007 Account Code - Teachers Retirement Fund	\$219,224	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,663,411	\$6,193,828	\$6,491,635	\$6,494,212	39%	5%	0%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$196,723	\$263,294	\$266,399	\$278,855	42%	6%	5%
21250 Guidance Services; Records Maintenance	\$0	\$0	\$392	\$815	N/A	N/A	108%
21340 Health Services; Nurse Services	\$32,707	\$45,899	\$48,029	\$50,872	56%	11%	6%
21390 Health Services; Other Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$346,973	\$485,487	\$501,506	\$540,769	56%	11%	8%
24900 Other Support Services, School Administration	\$18,180	\$26,332	\$20,122	\$20,089	10%	-24%	0%
Student Instructional Support Total	\$594,583	\$821,012	\$836,447	\$891,399	50%	9%	7%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$29,968	\$33,125	\$31,915	\$30,043	0%	-9%	-6%
23150 Board of Education; Legal Services	\$1,429	\$5,495	\$3,301	\$6,931	385%	26%	110%
23160 Board of Education; Promotion Expenses	\$2,754	\$135	\$2,606	\$1,693	-39%	> 500%	-35%
23210 Executive Administration; Office of The Superintendent	\$189,435	\$264,195	\$299,017	\$275,235	45%	4%	-8%

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23220 Executive Administration; Community Relations	\$0	\$272	\$0	\$477	N/A	75%	N/A
23290 Executive Administration; Other Executive Administration Services	\$14,510	\$21,026	\$17,295	\$34,617	139%	65%	100%
25191 Other Fiscal Services; Refund of Revenue	\$10,965	\$6,542	\$5,310	\$14,736	34%	125%	178%
25192 Other Fiscal Services; Petty Cash	\$200	\$200	\$190	\$180	-10%	-10%	-5%
25196 Other Fiscal Services; Cash Change	\$1,305	\$400	\$500	\$450	-66%	13%	-10%
25199 Other Fiscal Services; Other	\$0	\$0	\$887	\$184	N/A	N/A	-79%
25750 Personnel Services; Health Services	\$1,062	\$2,830	\$2,279	\$2,210	108%	-22%	-3%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$0	\$98,745	\$104,147	N/A	N/A	5%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$111,300	N/A	N/A	N/A
25990 Other Support Services, Central	\$65	\$382	\$1,869	\$4,361	> 500%	> 500%	133%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$683,808	\$838,262	\$853,155	\$814,457	19%	-3%	-5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$46,449	\$2,129	\$391	\$403	-99%	-81%	3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$84,202	\$158,373	\$141,553	\$153,888	83%	-3%	9%
26499 2007 Account Code - Other	\$34,595	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$112,860	\$41,714	\$0	\$30,036	-73%	-28%	N/A
27010 Student Transportation; Service Area Direction	\$8,848	\$11,887	\$11,299	\$10,334	17%	-13%	-9%
27100 Student Transportation; Vehicle Operation	\$229,662	\$335,920	\$383,017	\$361,343	57%	8%	-6%
27200 Student Transportation; Monitoring Services	\$31,085	\$42,678	\$44,273	\$45,358	46%	6%	2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$156,833	\$218,335	\$244,589	\$235,758	50%	8%	-4%
27400 Student Transportation; Purchase of School Buses	\$224,781	\$87,468	\$180,255	\$175,147	-22%	100%	-3%
27500 Student Transportation; Insurance on Buses	\$617	\$9,477	\$8,036	\$8,059	> 500%	-15%	0%
27900 Student Transportation; Other Student Transportation Services	\$6,504	\$7,498	\$4,577	\$5,364	-18%	-28%	17%
27910 Student Transportation; Bus Driver Training	\$0	\$32	\$0	\$155	N/A	384%	N/A
31100 Food Services Operations; Service Area Direction	\$60	\$30	\$0	\$0	-100%	-100%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$149,092	\$230,601	\$268,501	\$271,392	82%	18%	1%
31400 Food Services Operations; Food Purchases	\$128,830	\$163,161	\$181,461	\$170,956	33%	5%	-6%
31900 Other Food Services	\$8,040	\$14,363	\$5,046	\$6,296	-22%	-56%	25%
Overhead and Operational Total	\$2,157,958	\$2,496,531	\$2,790,066	\$2,875,509	33%	15%	3%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$15,237	\$24,863	N/A	N/A	63%
33200 Community Recreation	\$1,015	\$1,052	\$1,425	\$1,553	53%	48%	9%
33300 Civic Services	\$0	\$1,480	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$151,839	\$186,262	\$193,585	\$192,690	27%	3%	0%
33940 Child Care Services	\$32,576	\$49,064	\$47,446	\$47,639	46%	-3%	0%
33990 Other Community Services; Other	\$15,560	\$12,779	\$13,728	\$27,631	78%	116%	101%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$54,558	\$8,859	\$38,265	\$10,110	-81%	14%	-74%
43000 Facilities Acquisition and Construction; Professional Services	\$11,916	\$18,737	\$660	\$1,070	-91%	-94%	62%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$3,000	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$328,216	\$326,130	\$3,879,860	\$118,883	-64%	-64%	-97%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$105,213	\$113,546	\$113,546	\$116,324	11%	2%	2%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$4,191	\$0	N/A	N/A	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$56,197	\$16,109	\$15,332	\$48,028	-15%	198%	213%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$5,331	\$5,000	\$23,683	\$19,212	260%	284%	-19%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$158,364	\$203,720	\$224,325	\$201,646	27%	-1%	-10%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$457	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$80,000	\$95,000	\$100,000	N/A	25%	5%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$33,770	\$24,080	\$20,338	N/A	-40%	-16%
52200 Debt Services; Interest on Debt; Temporary Loans	\$56,797	\$44,426	\$500	\$0	-100%	-100%	-100%

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52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$332	\$865	\$0	\$787	137%	-9%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$238,500	\$390,000	\$1,071,000	\$1,274,050	434%	227%	19%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$230,000	\$173,000	\$56,000	N/A	-76%	-68%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$71,000	N/A	N/A	N/A
54200 Common School Fund; Principal	\$87,677	\$0	\$31,275	\$30,975	-65%	N/A	-1%
Nonoperational Total	\$1,307,546	\$1,721,798	\$5,966,139	\$2,362,799	81%	37%	-60%
Prorated By Fund							
26491 2007 Account Code - PERF	\$102,533	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$384,150	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$421,359	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,058	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$909,100	\$0	\$0	\$0	N/A	N/A	N/A